

STATE OF NEW MEXICO
TAXATION AND REVENUE DEPARTMENT
APPLICATION FOR REFUND OF TOBACCO PRODUCTS TAX

WHO MUST FILE THIS FORM: Persons who have paid tobacco products tax on tobacco products destroyed or returned to the seller by the first purchaser (see definitions in instructions) as spoiled or otherwise unfit for sale or consumption may use this form to claim a refund. Submit Form RPD-41318, *Application for Refund of Tobacco Products Tax*, and required attachments to New Mexico Taxation and Revenue Department, Tobacco Products Tax Unit, P.O. Box 25123, Santa Fe, NM 87504-5123. For assistance call (505)827-6842.

I hereby certify that:

First purchaser's name	Federal employer identification number	
Mailing address	New Mexico CRS identification number	
City, state and ZIP code		
Name of person to contact	Contact telephone number	Contact E-mail address

is due a refund of tobacco products tax paid on tobacco products destroyed or returned to the seller by the first purchaser as spoiled or otherwise unfit for sale or consumption.

A Type of products returned or destroyed	B Date product was returned or destroyed	C Product value	D Tobacco product tax paid on product returned or destroyed.	E Name of seller to whom the tobacco product was returned, if applicable.

Tobacco products tax refund due

\$

If additional space is needed, attach a separate page.

NOTE: To claim a refund of tobacco products tax, proof that the products were destroyed or returned and proof of the purchase price are necessary. An affidavit from the manufacturer and proof of purchase and purchase price is satisfactory proof to the Department that the products were returned.

I declare I have examined this return, including any attached schedules or statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of taxpayer or agent

Date

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INSTRUCTIONS

- If you have any tax liability, the Taxation and Revenue Department may offset all or part of an allowed refund against such liability.
- If the Department denies your claim for refund in whole or in part, you may file a protest with the Department within 90 days of either mailing or delivery of the denial or file a lawsuit in Santa Fe District Court. If the Department does not take action on your claim within 120 days of receiving your claim, you may either refile it if you are within the three-year statute of limitation, or you may file a protest within 90 days from the expiration of the 120 days after you filed the claim with the Department. If no action has been taken on the refund claim within 210 days, the Department is statutorily prohibited from acting on a refund claim if the three-year statute of limitation has passed. For more information on your remedies, please request FYI-402 from your local district tax office or view it on-line at:

www.tax.newmexico.gov

How to File this Form. A valid claim for refund requires all information requested on this form. The business who paid the tobacco products tax must enter their name, mailing address, telephone number, E-mail address and identification numbers. Complete Columns A through D, and Column E if applicable. If additional space is needed, attach a separate page. Enter the sum of Column D to indicate the total tobacco products tax refund due. Sign and date the application. An incomplete or inaccurate application may cause the Department to invalidate your refund claim and return the application to you without action.

Required Attachments. To claim a refund for tobacco products tax paid on tobacco products destroyed or returned to the seller as spoiled or unfit for sale or consumption, you must provide proof satisfactory to the Department that the tobacco products have been destroyed or returned and that the person claiming the refund is the person who paid the tobacco products tax on the destroyed or returned tobacco products. Generally, an affidavit from the manufacturer and proof of purchase and purchase price is satisfactory proof that the products have been returned. If you have questions regarding the documents that should be attached to obtain a refund, contact the Department at (505) 827-6842.

Column Instructions:

Column A - Indicate the type of tobacco products returned or destroyed. Enter "cigars" or a brief description of the type if other than cigars.

Column B - Enter the date the tobacco products were returned or destroyed.

Column C - Enter the value of the tobacco products returned or destroyed.

Column D - Enter the tobacco products tax paid on the products returned or destroyed.

Column E - If the tobacco products were returned to the seller, enter the name of the seller.

Definitions:

Tobacco product means any product, other than cigarettes, made from or containing tobacco.

Product value means the amount paid for the tobacco product, net of any discounts taken and allowed, or in the case of tobacco products received on consignment, the value of the tobacco products received. In the case of tobacco products manufactured and sold in New Mexico, product value is the proceeds from the sale by the manufacturer.

First purchaser means a person engaging in business in New Mexico who manufactures tobacco products or who purchases or receives on consignment tobacco products from any person outside of New Mexico, which tobacco products are to be sold in New Mexico in the ordinary course of business.

Mail Form RPD-41318, *Application for Refund of Tobacco Products Tax*, to:

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Tobacco Products Tax Unit
P.O. Box 25123
Santa Fe, NM 87504-5123